



This list is to help you identify business expenses that are tax deductible and commonly used in the trucking industry. You may have additional costs that are unique to you & your business that are not listed on this list. Use this list as a guide & starting point to help us work with you to follow the Internal Revenue Service's position: A tax deductible business expense must be ordinary and necessary when incurred to carry on your trade or business. Please also see page 2 for additional (some overlapping) deductions that might apply to you.

### **Administrative Fees, Business Costs and Office Supplies**

- Accounting Services
- ATM Fees, Bank Fees
- Broker Fees
- Calculator
- Comdata, Comcheck Fees
- Co-Driver, Lumpers
- Clipboard
- Computer Supplies
- Credit Card Fees
- Envelopes
- Fuel Card Fees
- Ledger Book
- Legal Costs
- Paper
- Pens, Ruler
- Photocopies, Faxes
- Postage, Express Mail, TripPak
- Receipt Book
- Business Software
- Stapler & Staples
- Transaction Fees

### **Communications**

- CB Radio
- Cell Phone & Accessories
- Internet
- Phone Cards (business use)
- Qualcomm
- Repairs, Antennas, Cables
- Satellite Radios & TV

### **Insurance**

- Bobtail
- Cargo Insurance/Claims
- Health, Dental, Vision
- Liability

- Occ./Acc., Work Comp
- Physical Damage

### **Maintenance**

- Chrome
- Coolant, Anti-Freeze
- Diesel Exhaust Fluid
- Fuel
- Fuel Additives, Filters
- Headache Rack
- Hoses & Cables
- Oil, Lube
- Repairs, Parts, Labor
- Signs, Decals, Lettering
- Tires & Repairs
- Trailer/Tractor Wash

### **Miscellaneous**

- Business Magazines
- Business Memberships
- Business Travel (Bus, Train, Plane and Rental Car)
- Continuing Education
- DOT Physicals
- Drug Tests
- Storage

### **Permits, Licenses, Fees**

- CDL Fees
- FHUT/2290
- Fuel Taxes & Road Taxes
- Parking, Scales
- Permits, Licenses & IRP
- Tolls, Pre-Pass

### **Personal Supplies**

- Clothing and Uniforms w/ Company

- Gloves, Coveralls
- Laundry
- Motels
- Rain Gear
- Safety Shoes/Boots
- Showers
- Sunglasses

### **Small Tools and Truck Supplies**

- Accessories
- Air Fresheners
- Alarm Clock
- Appliances
- Atlas & Maps
- Bedding, Sheets
- Bunk Heater
- Bungee Cords
- Chains, Tarps, Pallets
- Cleaning Supplies, Windex
- Coffee Pot
- Coolers
- Crock pot
- Electric Blanket
- Fire Extinguisher
- Flashlight & Batteries
- Fly Swatter
- Hangers
- Ice Scraper
- Kingpin & Padlocks
- Load-Locks
- Luggage
- Microwave
- Power Cords
- Power Washer
- Shop Equipment
- Vacuum
- Wax



### OVER-THE-ROAD TRUCKER EXPENSES LIST

AIR FARE \_\_\_\_\_  
AIR FRESHNER \_\_\_\_\_  
ALARM CLOCK \_\_\_\_\_  
ANTENNA \_\_\_\_\_  
ARMOUR-ALL \_\_\_\_\_  
ATM FEES \_\_\_\_\_  
ATLAS \_\_\_\_\_  
AUTO MILEAGE \_\_\_\_\_  
BATTERIES \_\_\_\_\_  
BEDROLL \_\_\_\_\_  
BEN GAY \_\_\_\_\_  
BOOTS (STEEL-TOED) \_\_\_\_\_  
BOOTS (WORK RUBBER) \_\_\_\_\_  
BOOT REPAIR \_\_\_\_\_  
BRIEFCASE \_\_\_\_\_  
BROOM & DUSTPAN \_\_\_\_\_  
BUFFER TO SHINE \_\_\_\_\_  
BUNK HEATERS & FAN \_\_\_\_\_  
BUS FARE \_\_\_\_\_  
CAB FARE \_\_\_\_\_  
CAB CURTAINS \_\_\_\_\_  
CALCULATOR \_\_\_\_\_  
CAMERA(S) \_\_\_\_\_  
CAR RENTAL \_\_\_\_\_  
CB RADIO \_\_\_\_\_  
CB REPAIR \_\_\_\_\_  
CDL DRIVER LICENSE \_\_\_\_\_  
CELLULAR/WIRELESS FEES \_\_\_\_\_  
CELLULAR PHONE \_\_\_\_\_  
CHECK CASHING FEES \_\_\_\_\_  
CIGARETTE PLUGS \_\_\_\_\_  
CIRCUIT TESTER \_\_\_\_\_  
CLAIMS FOR DAMAGES \_\_\_\_\_  
CLEANING SUPPLIES \_\_\_\_\_  
CLIP BOARD \_\_\_\_\_  
COFFEE MAKER \_\_\_\_\_  
COMCHECK FEES \_\_\_\_\_  
COOLER/COOLER MOTOR \_\_\_\_\_  
COPIES \_\_\_\_\_  
CREDIT CARD CHARGES \_\_\_\_\_  
CREDIT REPORTS \_\_\_\_\_  
CROWBAR \_\_\_\_\_  
DE-ICER \_\_\_\_\_  
DE-GREASER \_\_\_\_\_  
DECONTAMINATION \_\_\_\_\_  
DISINFECTANT \_\_\_\_\_  
DRY CLEANING \_\_\_\_\_  
DOT PHYSICAL \_\_\_\_\_  
DUCT TAPE \_\_\_\_\_  
ELECTRICAL TAPE \_\_\_\_\_  
ETHER \_\_\_\_\_  
EYEWARE, SUNGLASSES \_\_\_\_\_  
FAN CLAMPS \_\_\_\_\_  
FAXES & FEES \_\_\_\_\_  
FILM DEVELOPMENT \_\_\_\_\_  
FILM FOR CAMERA \_\_\_\_\_  
FIRST AID SUPPLIES \_\_\_\_\_  
FLAGS \_\_\_\_\_  
FLARES \_\_\_\_\_  
FLASHLIGHTS \_\_\_\_\_

FLY SWATTER \_\_\_\_\_  
GATORADE (HYDRATION) \_\_\_\_\_  
HAND CLEANER \_\_\_\_\_  
HANGERS \_\_\_\_\_  
HARD HAT \_\_\_\_\_  
HAZMAT GEAR \_\_\_\_\_  
HEARING AIDS \_\_\_\_\_  
ICE \_\_\_\_\_  
JACK STRAPS \_\_\_\_\_  
LAP DESK \_\_\_\_\_  
LAUNDRY BAG \_\_\_\_\_  
LAUNDRY SOAP \_\_\_\_\_  
LIQUID PAPER \_\_\_\_\_  
LOAD CHAINS \_\_\_\_\_  
LOCKS \_\_\_\_\_  
LODGING \_\_\_\_\_  
LOG BOOKS \_\_\_\_\_  
LOG BOOK COVERS \_\_\_\_\_  
LOT LIZARD REPELLENTS \_\_\_\_\_  
MAGNIFYING GLASS \_\_\_\_\_  
LUMPER FEES \_\_\_\_\_  
MAGNIFYING GLASS \_\_\_\_\_  
MAPS \_\_\_\_\_  
MAP LAMP \_\_\_\_\_  
MONITORS OF CAMERAS \_\_\_\_\_  
MONEY ORDER FEES \_\_\_\_\_  
NOTEBOOK PAPER \_\_\_\_\_  
OFFICE SUPPLIES \_\_\_\_\_  
PAPER TOWELS \_\_\_\_\_  
PENS & PENCILS \_\_\_\_\_  
PILLOWS \_\_\_\_\_  
PORTABLE VACUUM \_\_\_\_\_  
POWER BOOSTERS \_\_\_\_\_  
POWER CORDS \_\_\_\_\_  
RAIN GEAR \_\_\_\_\_  
RAZORS \_\_\_\_\_  
READING GLASSES \_\_\_\_\_  
REFRIGERATOR \_\_\_\_\_  
SAFETY DEVICES \_\_\_\_\_  
SAFETY GLASSES \_\_\_\_\_  
SAUCE PANS \_\_\_\_\_  
SEAT COVERS \_\_\_\_\_  
SEWING KIT \_\_\_\_\_  
SHAVING TOTE \_\_\_\_\_  
SHEETS & LINENS \_\_\_\_\_  
SHIF GRIP \_\_\_\_\_  
SHOWERS \_\_\_\_\_  
SIGNAGE EXPENSE \_\_\_\_\_  
STAPLES & STAPLER \_\_\_\_\_  
SUNGLASSES \_\_\_\_\_  
TARPS \_\_\_\_\_  
THERMAL UNDERWEAR \_\_\_\_\_  
THERMOS BOTTLE \_\_\_\_\_  
TIRE IRON \_\_\_\_\_  
TISSUES \_\_\_\_\_  
TOASTER \_\_\_\_\_  
TOILETRIES \_\_\_\_\_  
TOOLS \_\_\_\_\_  
TOWELS \_\_\_\_\_

TRASH BAGS \_\_\_\_\_  
TRAVEL BAGS \_\_\_\_\_  
TUPPERWARE \_\_\_\_\_  
UNIFORMS \_\_\_\_\_  
UNIFORMS ALTERATIONS \_\_\_\_\_  
VASALINE \_\_\_\_\_  
VISINE \_\_\_\_\_  
WRIST WATCH \_\_\_\_\_  
WD-40 \_\_\_\_\_  
WINDOW SCREEN \_\_\_\_\_  
WORK GLOVES \_\_\_\_\_  
Z BIG QUESTIONS: \_\_\_\_\_

#### MEALS/INCIDENTALS ("ME&I" via CONUS)\*www.gsa.gov

\*CONUS ME&I PER DIEMS: \_\_\_\_\_  
REIMBURSEMENTS FOR ME & I \_\_\_\_\_  
HOTELS/MOTELS PAID \_\_\_\_\_

#### TRACTOR-SPECIFIC

CLEANING & DETAILING \_\_\_\_\_  
GPS SYSTEMS \_\_\_\_\_  
FINANCE CHARGES \_\_\_\_\_  
FUELS & FLUIDS \_\_\_\_\_  
FUELS TAXES \_\_\_\_\_  
INSURANCE \_\_\_\_\_  
MAINTENANCE, PARTS & REPAIRS \_\_\_\_\_  
PARKING FEES \_\_\_\_\_  
PORTABLE RADIO \_\_\_\_\_  
PORTABLE TELEVISION \_\_\_\_\_  
RADIO EQUIPMENT & ACCESSORIES \_\_\_\_\_  
REEFER FUELS \_\_\_\_\_  
ROAD USE TAXES (FORM 2290) \_\_\_\_\_  
STATE ROAD USE TAXES PAID \_\_\_\_\_  
STORAGE \_\_\_\_\_  
TIRES & RIMS PURCHASES \_\_\_\_\_  
TOLLS \_\_\_\_\_  
TOWING \_\_\_\_\_  
WASHING & WAXING \_\_\_\_\_  
WEATHER-TRACKING SYSTEMS \_\_\_\_\_  
WEIGHT CHARGES & FEES \_\_\_\_\_  
OTHER: \_\_\_\_\_  
OVERNIGHTS FOR YEAR (PER LOGBOOK) \_\_\_\_\_

## Documenting Your Expenses

### THE BASIC RULES:

(1) Keep all receipts, including those point of sale receipts, (2) pay all bills with a check or debit (or credit) card, and (3) anything you pay cash for without a detailed receipt or bill of sale is treated as a non-deductible personal expense, not a business income deduction. Years ago I found that cash receipts are 100% useless, and I don't LIKE to permit my clients to claim them anymore for tax audit defense purposes...because I know better as do most of my clients. This holds true also for any and all charitable contributions.

### SOLE PROPRIETORS:

As a sole proprietor (unincorporated legal business entity) you are simply subject to inferior deductions availability because you are not classified as a "D.O.T. Employee" since you do not earn W-2 wages but are self-employed. It is essential that you keep all receipts for your business and keep them organized into all appropriate categories for your year-end tax return. Reason: You may only claim what you can prove you spent through your own resources ("borrowed" cash receipts won't do anything but irritate the IRS auditors). It is also an intelligent idea to make those obligatory and statutory quarterly estimated Form 1040ES payments each and every quarter to greatly reduce the chances of being continually audited by the IRS when you don't do so.

### DEDUCTIONS and CREDITS for DRIVERS:

If you are indeed an employee-driver, such as a bus driver, taxicab driver, or truck driver (the main focus of this document), you may have received a Form W-2, *Wage and Tax Statement*, for income from wages you receive as an employee. If you received a Form W-2 and the "Statutory employee" check box in Box 13 is marked, report that income on Schedule C, *Profit and Loss from Business*. Statutory employees include also certain agent or commission drivers. Make certain BOTH YOU AND YOUR EMPLOYER (and mutual benefits to the driver and to the employer) of treating you as a "Statutory employee."

If you are a self-employed (unincorporated) driver or treated as an independent contractor (no W-2 or a W-2 marked "Statutory employee"), report all your income on Schedule C. You may account for self-employment income yourself and/or you may receive Form 1099-MISC, *Miscellaneous Income*. Also, any tips you receive, such as tips received as a taxicab driver, or bonuses received as a truck driver in cash, are taxable income. And the sale of any of your equipment or work-related purchases also constitute taxable income (i.e.: sales of tires, radios, etc.).

If you are self-employed (unincorporated) and your net earnings after all legitimate deductions are taken are \$400 or more, you must pay self-employment tax on the income you report on Schedule C (currently at a rate of 15.30% (i.e.: \$153.00 per \$1,000) before adjustment on the front of your 1040 tax return); plus federal income taxes.

Other expenses related to truck drivers in particular do include things like cargo losses and damage claims if cargo costs were included in income and pay to other drivers who assist you with your job. If these drivers are your employees (instead of independent contractors), you may be (and are likely to be) responsible for paying employment taxes, such as Social Security tax (currently 6.20%), Medicare tax (currently 1.45%) and federal unemployment tax (currently scheduled generally at .008% of the first \$7,000 (\$56 maximum if you meet the credit requirements) of earnings each year). And remember also that other matters concerning workmen's compensation, liability insurance, state taxes (including unemployment taxes) and other matters relating to earnings in your particular type of work and the state(s) in which you operate.